



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: UNION GROVE WATER UTILITY

Principal Office: 925 15TH AVE  
UNION GROVE, WI 53182

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JANICE K WINGET of  
(Person responsible for accounts)

\_\_\_\_\_, UNION GROVE WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/01/2006
(Signature of person responsible for accounts)	(Date)

CLERK - TREASURER

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(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

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**TABLE OF CONTENTS**

Schedule Name	Page
<b>WATER OPERATING SECTION</b> Water Operating Section Footnotes	W-21

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** UNION GROVE WATER UTILITY**Utility Address:** 925 15TH AVE  
UNION GROVE, WI 53182**When was utility organized?** 1/1/1940**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS JANICE K WINGET**Title:** CLERK TREASURER**Office Address:**925 15TH AVE  
UNION GROVE, WI 53182**Telephone:** (262) 878 - 1818**Fax Number:** (262) 878 - 3782**E-mail Address:** jkwinget@plazaeearth.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** SARAH SCHLEEDE**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW KRAUSE & COMPANY LLP10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707**Telephone:** (608) 240 - 2310**Fax Number:** (608) 249 - 8532**E-mail Address:** sschleede@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** BILL STOLZ**Title:** PRESIDENT**Office Address:**925 15TH AVE  
UNION GROVE, WI 53182**Telephone:** (262) 878 - 1818**Fax Number:** (262) 878 - 3782**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY LLP  
10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2659**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 1/17/2006**Period covered by most recent audit:** 2005

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MARK OSMUNDSEN**Title:** SUPERINTENDENT**Office Address:**

3710 67TH DRIVE  
UNION GROVE, WI 53182

**Telephone:** (262) 878 - 2387**Fax Number:** (262) 878 - 6486**E-mail Address:** MOSMUNDSEN@PLAZAEARTH.COM

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**Name:** WILLIAM BEHLING**Title:** DIRECTOR OF UTILITIES**Office Address:**

925 15TH AVE  
UNION GROVE, WI 53182

**Telephone:** (262) 878 - 1818**Fax Number:** (262) 878 - 3782**E-mail Address:** bbehling@plazaeearth.com

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**Name of utility commission/committee:** UNION GROVE WATER & WASTERWATER COMMISSION

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**Names of members of utility commission/committee:**

MR WAYNE KOEPKE  
MR JOHN KROZILIUS  
MR HARVEY READ  
MR BILL STOLTZ  
MR MIKE WIEDENBECK

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**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,  
as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an  
outside provider for the year covered by this annual report and/or current year (i.e., operation**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)?      NO

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Provide the following information regarding the provider(s) of contract services:

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	734,299	484,116	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	310,888	297,405	<b>2</b>
Depreciation Expense (403)	61,941	59,267	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	77,987	77,356	<b>5</b>
<b>Total Operating Expenses</b>	<b>450,816</b>	<b>434,028</b>	
<b>Net Operating Income</b>	<b>283,483</b>	<b>50,088</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>283,483</b>	<b>50,088</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	880	800	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	61,056	10,582	<b>10</b>
Miscellaneous Nonoperating Income (421)	159,380	178,327	<b>11</b>
<b>Total Other Income</b>	<b>221,316</b>	<b>189,709</b>	
<b>Total Income</b>	<b>504,799</b>	<b>239,797</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(21,355)	(21,355)	<b>12</b>
Other Income Deductions (426)	36,002	34,520	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>14,647</b>	<b>13,165</b>	
<b>Income Before Interest Charges</b>	<b>490,152</b>	<b>226,632</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	50,438	8,600	<b>14</b>
Amortization of Debt Discount and Expense (428)	18,899	1,741	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	7,589	9,721	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>76,926</b>	<b>20,062</b>	
<b>Net Income</b>	<b>413,226</b>	<b>206,570</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,209,047	3,002,477	<b>20</b>
Balance Transferred from Income (433)	413,226	206,570	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,622,273</b>	<b>3,209,047</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	734,299		734,299	1
<b>Total (Acct. 400):</b>	<b>734,299</b>	<b>0</b>	<b>734,299</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	310,888		310,888	2
<b>Total (Acct. 401-402):</b>	<b>310,888</b>	<b>0</b>	<b>310,888</b>	
<b>Depreciation Expense (403):</b>				
Derived	61,941		61,941	3
<b>Total (Acct. 403):</b>	<b>61,941</b>	<b>0</b>	<b>61,941</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	77,987		77,987	5
<b>Total (Acct. 408):</b>	<b>77,987</b>	<b>0</b>	<b>77,987</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>283,483</b>	<b>0</b>	<b>283,483</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	880		880	8
<b>Total (Acct. 415-416):</b>	<b>880</b>	<b>0</b>	<b>880</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	61,056	0	61,056 11
<b>Total (Acct. 419):</b>	<b>61,056</b>	<b>0</b>	<b>61,056</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	159,380	159,380 12
CAPITAL PAID IN BY MUNI	0		0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>159,380</b>	<b>159,380</b>
<b>TOTAL OTHER INCOME:</b>	<b>61,936</b>	<b>159,380</b>	<b>221,316</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(21,355)	[REDACTED]	(21,355) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(21,355)</b>	<b>0</b>	<b>(21,355)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	36,002	36,002 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>36,002</b>	<b>36,002</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(21,355)</b>	<b>36,002</b>	<b>14,647</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	50,438	[REDACTED]	50,438 18
<b>Total (Acct. 427):</b>	<b>50,438</b>	<b>0</b>	<b>50,438</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORITIZATION OF DEBT ISSUANCE COST	18,899	[REDACTED]	18,899 19
<b>Total (Acct. 428):</b>	<b>18,899</b>	<b>0</b>	<b>18,899</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	7,589	[REDACTED]	7,589 21
<b>Total (Acct. 430):</b>	<b>7,589</b>	<b>0</b>	<b>7,589</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>76,926</b>	<b>0</b>	<b>76,926</b>
<b>NET INCOME:</b>	<b>289,848</b>	<b>123,378</b>	<b>413,226</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,386,691	1,822,356	3,209,047 24
<b>Total (Acct. 216):</b>	<b>1,386,691</b>	<b>1,822,356</b>	<b>3,209,047</b>
<b>Balance Transferred from Income (433):</b>			
Derived	289,848	123,378	413,226 25
<b>Total (Acct. 433):</b>	<b>289,848</b>	<b>123,378</b>	<b>413,226</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,676,539</b>	<b>1,945,734</b>	<b>3,622,273</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	880				<b>880</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>880</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	734,299	0	0	0	<b>734,299</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>734,299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>734,299</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	102,927		102,927	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>102,927</b>	<b>0</b>	<b>102,927</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,561,460	4,396,969	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,148,881	1,050,410	<b>2</b>
<b>Net Utility Plant</b>	<b>5,412,579</b>	<b>3,346,559</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	301,337	2,125,752	<b>7</b>
<b>Total Other Property and Investments</b>	<b>301,337</b>	<b>2,125,752</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	475,396	294,875	<b>8</b>
Temporary Cash Investments (132)	45,095	22,463	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	153,041	62,317	<b>11</b>
Other Accounts Receivable (143)	180,050	195,013	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	22,442	23,158	<b>14</b>
Materials and Supplies (150)	17,276	14,281	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>893,300</b>	<b>612,107</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	10,709	29,609	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	158,526	<b>20</b>
<b>Total Deferred Debits</b>	<b>10,709</b>	<b>188,135</b>	
<b>Total Assets and Other Debits</b>	<b>6,617,925</b>	<b>6,272,553</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	45,015	45,015	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	3,622,273	3,209,047	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,667,288</b>	<b>3,254,062</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,935,375	2,150,000	<b>24</b>
Advances from Municipality (223)	135,710	177,678	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,071,085</b>	<b>2,327,678</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	229,675	2,323	<b>28</b>
Payables to Municipality (233)	175,729	187,236	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	69,557	71,660	<b>31</b>
Interest Accrued (237)	12,414	15,064	<b>32</b>
Other Current and Accrued Liabilities (238)	5,542	7,696	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>492,917</b>	<b>283,979</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	386,635	406,834	<b>36</b>
<b>Total Deferred Credits</b>	<b>386,635</b>	<b>406,834</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>6,617,925</b>	<b>6,272,553</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,396,969	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,280,433	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,297,848	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,983,179				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>6,561,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	618,410	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	530,471	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,148,881</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,412,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	555,941				<b>555,941</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	61,941				<b>61,941</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,048				<b>4,048</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>65,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,989</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,520				<b>3,520</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,520</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>618,410</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>618,410</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	494,469				<b>494,469</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	36,002				<b>36,002</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>36,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,002</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>530,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>530,471</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	17,276	14,281	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>17,276</b>	<b>14,281</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
UNAMORTIZED DEBT ISSUANCE COST	18,899	428	10,709	1
<b>Total</b>			<b>10,709</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	45,015	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>45,015</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
BOND ANTICIPATION NOTES	11/01/2004	11/01/2007	2.47%	638,591	<b>1</b>
2005 SDWL BONDS	11/09/2005	05/01/2025	2.37%	1,296,784	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,935,375</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM VILLAGE	03/23/1998	04/15/2008	4.65%	30,540	<b>1</b>
ADVANCE FROM VILLAGE	06/12/2000	03/15/2009	5.25%	63,170	<b>2</b>
ADVANCE FROM VILLAGE	06/01/1997	06/01/2007	5.35%	42,000	<b>3</b>
<b>Total for Account 223</b>				<b>135,710</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	71,660	1
<b>Accruals:</b>		
Charged water department expense	77,986	2
Charged electric department expense		3
Charged sewer department expense	1,253	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>79,239</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	71,660	6
Social Security taxes	7,705	7
PSC Remainder Assessment	1,977	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>81,342</b>	
<b>Balance end of year</b>	<b>69,557</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
BOND ANTICIPATION NOTES 2.47%	8,600	45,554	51,600	2,554	1
2005 SDWL BONDS - 2.37%		4,884		4,884	2
<b>Subtotal</b>	<b>8,600</b>	<b>50,438</b>	<b>51,600</b>	<b>7,438</b>	
<b>Advances from Municipality (223)</b>					
1998 ADVANCE - 4.65%	1,244	1,976	2,422	798	3
1997 ADVANCE - 5.35%	2,013	2,143	2,604	1,552	4
2000 ADVANCE - 5.25%	3,207	3,470	4,051	2,626	5
<b>Subtotal</b>	<b>6,464</b>	<b>7,589</b>	<b>9,077</b>	<b>4,976</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,064</b>	<b>58,027</b>	<b>60,677</b>	<b>12,414</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
CONSTRUCTION ACCOUNT	281,036	3
REDEMPTION ACCOUNT	20,301	4
<b>Total (Acct. 125):</b>	<b>301,337</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	153,041	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>153,041</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	175,729	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
MISCELLANEOUS ACCOUNTS RECEIVABLE	4,321	12
<b>Total (Acct. 143):</b>	<b>180,050</b>	
<b>Receivables from Municipality (145):</b>		
PUBLIC FIRE PROTECTION	22,442	13
<b>Total (Acct. 145):</b>	<b>22,442</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER UTILITY FOR UTILITY BILLINGS	175,729	17
<b>Total (Acct. 233):</b>	<b>175,729</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	384,393	18
OTHER DEFERRED CREDITS	2,242	19
<b>Total (Acct. 253):</b>	<b>386,635</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,269,467	0	0	0	<b>2,269,467</b>	<b>1</b>
Materials and Supplies	15,778	0	0	0	<b>15,778</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	587,175	0	0	0	<b>587,175</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	395,613	0	0	0	<b>395,613</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,302,457</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,302,457</b>	
Net Operating Income	283,483	0	0	0	<b>283,483</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>21.77%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>21.77%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	406,834	0	0	0	<b>406,834</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	21,355	0	0	0	<b>21,355</b>	<b>3</b>
<b>Other (specify):</b>						
ADJUSTMENT	1,086				<b>1,086</b>	<b>4</b>
<b>Balance End of Year</b>	<b>384,393</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>384,393</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

233 - Sewer portion of customer accounts receivable.

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### Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P) General footnotes

Adjustment to remove 2004 deferred credit of \$1,806 from beginning balance per PSC 04 review.

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### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

Union Grove Municipal Water Utility  
Union Grove, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Union Grove Municipal Water Utility, an enterprise fund of the Village of Union Grove as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
January 17, 2006

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	702,309	454,195	1
<b>Total Sales of Water</b>	<b>702,309</b>	<b>454,195</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,426	999	2
Miscellaneous Service Revenues (471)	1,000	0	3
Rents from Water Property (472)	26,451	25,544	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,113	3,378	6
<b>Total Other Operating Revenues</b>	<b>31,990</b>	<b>29,921</b>	
<b>Total Operating Revenues</b>	<b>734,299</b>	<b>484,116</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	31,646	27,417	7
Pumping Expenses (620-625)	63,890	63,584	8
Water Treatment Expenses (630-635)	4,722	2,258	9
Transmission and Distribution Expenses (640-655)	98,860	94,720	10
Customer Accounts Expenses (901-904)	18,843	17,321	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	92,927	92,105	13
<b>Total Operation and Maintenance Expenses</b>	<b>310,888</b>	<b>297,405</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	61,941	59,267	14
Amortization Expense (404-407)		0	15
Taxes (408)	77,987	77,356	16
<b>Total Other Operating Expenses</b>	<b>139,928</b>	<b>136,623</b>	
<b>Total Operating Expenses</b>	<b>450,816</b>	<b>434,028</b>	
<b>NET OPERATING INCOME</b>	<b>283,483</b>	<b>50,088</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	64	230	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>64</b>	<b>230</b>	
Metered Sales to General Customers (461)				
Residential	1,333	89,417	300,299	4
Commercial	200	45,546	124,768	5
Industrial	11	35,046	65,309	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,544</b>	<b>170,009</b>	<b>490,376</b>	
Private Fire Protection Service (462)	13		10,170	7
Public Fire Protection Service (463)	1		178,638	8
Other Sales to Public Authorities (464)	11	10,738	22,895	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,570</b>	<b>180,811</b>	<b>702,309</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	177,442	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	1,196	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>178,638</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,426	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,426</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	1,000	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,000</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTAL	26,451	8
<b>Total Rents from Water Property (472)</b>	<b>26,451</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,113	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>3,113</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	29,807	24,758	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	750	997	3
Maintenance of Water Source Plant (605)	1,089	1,662	4
<b>Total Source of Supply Expenses</b>	<b>31,646</b>	<b>27,417</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	6,368	7,037	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	55,364	54,176	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	2,158	2,371	9
<b>Total Pumping Expenses</b>	<b>63,890</b>	<b>63,584</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	4,508	2,258	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	214	0	13
<b>Total Water Treatment Expenses</b>	<b>4,722</b>	<b>2,258</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	17,859	13,371	14
Operation Supplies and Expenses (641)	0	306	15
Maintenance of Distribution Reservoirs and Standpipes (650)	12,207	16,400	16
Maintenance of Mains (651)	42,867	46,734	17
Maintenance of Services (652)	4,919	7,445	18
Maintenance of Meters (653)	9,723	5,163	19
Maintenance of Hydrants (654)	11,285	5,301	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>98,860</b>	<b>94,720</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	6,984	6,560	<b>22</b>
Accounting and Collecting Labor (902)	4,425	4,250	<b>23</b>
Supplies and Expenses (903)	7,434	6,511	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>18,843</b>	<b>17,321</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	8,650	8,300	<b>27</b>
Office Supplies and Expenses (921)	9,131	7,135	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	17,678	14,223	<b>30</b>
Property Insurance (924)	10,974	11,032	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	37,144	40,593	<b>33</b>
Regulatory Commission Expenses (928)	4,018	6,382	<b>34</b>
Miscellaneous General Expenses (930)	198	0	<b>35</b>
Transportation Expenses (933)	4,644	3,467	<b>36</b>
Maintenance of General Plant (935)	490	973	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>92,927</b>	<b>92,105</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>310,888</b>	<b>297,405</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		69,558	71,660	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,253	1,231	2
<b>Net property tax equivalent</b>		<b>68,305</b>	<b>70,429</b>	
Social Security		7,705	6,399	3
PSC Remainder Assessment		1,977	528	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>77,987</b>	<b>77,356</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.197580				3
County tax rate	mills		3.567250				4
Local tax rate	mills		5.404640				5
School tax rate	mills		10.991790				6
Voc. school tax rate	mills		1.400840				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.562100</b>				10
Less: state credit	mills		1.448370				11
<b>Net tax rate</b>	mills		<b>20.113730</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.404640</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.392630</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.797270</b>				17
<b>Total Tax Rate</b>	mills		<b>21.562100</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.825396</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.113730</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.601791</b>				21
Utility Plant, Jan. 1	\$	4,396,969	4,396,969				22
Materials & Supplies	\$	14,281	14,281				23
<b>Subtotal</b>	\$	<b>4,411,250</b>	<b>4,411,250</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>4,411,250</b>	<b>4,411,250</b>				26
Assessment Ratio	dec.		0.949800				27
<b>Assessed Value</b>	\$	<b>4,189,805</b>	<b>4,189,805</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.601791</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>69,558</b>	<b>69,558</b>				30
Tax Equivalent per 1994 PSC Report	\$	47,834					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>69,558</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	28,073		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	214,636		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	5,750		11
<b>Total Source of Supply Plant</b>	<b>248,459</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	174,296		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	25,000		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	142,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>341,875</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	17,767		23
<b>Total Water Treatment Plant</b>	<b>17,767</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			28,073	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			214,636	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			5,750	11
<b>Total Source of Supply Plant</b>	0	0	248,459	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			174,296	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			25,000	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			142,579	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	341,875	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			17,767	23
<b>Total Water Treatment Plant</b>	0	0	17,767	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,882		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	125,314		26
Transmission and Distribution Mains (343)	1,004,927		27
Fire Mains (344)	0		28
Services (345)	104,818		29
Meters (346)	143,558	7,495	30
Hydrants (348)	104,673		31
Other Transmission and Distribution Plant (349)	553		32
<b>Total Transmission and Distribution Plant</b>	<b>1,485,725</b>	<b>7,495</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,139		35
Computer Equipment (391.1)	17,223		36
Transportation Equipment (392)	31,404	16,276	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	2,939		40
Power Operated Equipment (396)	27,203		41
Communication Equipment (397)	4,258		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	76,509	1,681	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>164,675</b>	<b>17,957</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,258,501</b>	<b>25,452</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,258,501</b>	<b>25,452</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,882 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			125,314 26
Transmission and Distribution Mains (343)			1,004,927 27
Fire Mains (344)			0 28
Services (345)			104,818 29
Meters (346)	175		150,878 30
Hydrants (348)			104,673 31
Other Transmission and Distribution Plant (349)			553 32
<b>Total Transmission and Distribution Plant</b>	<b>175</b>	<b>0</b>	<b>1,493,045</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,139 35
Computer Equipment (391.1)			17,223 36
Transportation Equipment (392)			47,680 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			2,939 40
Power Operated Equipment (396)			27,203 41
Communication Equipment (397)			4,258 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)	3,345		74,845 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>3,345</b>	<b>0</b>	<b>179,287</b>
<b>Total utility plant in service directly assignable</b>	<b>3,520</b>	<b>0</b>	<b>2,280,433</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>3,520</b>	<b>0</b>	<b>2,280,433</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	94,505		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>94,505</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			94,505	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>94,505</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	220,335		26
Transmission and Distribution Mains (343)	1,519,366	98,130	27
Fire Mains (344)	0		28
Services (345)	163,937	48,750	29
Meters (346)	0		30
Hydrants (348)	140,325	12,500	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,043,963</b>	<b>159,380</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,138,468</b>	<b>159,380</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,138,468</b>	<b>159,380</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			220,335 26
Transmission and Distribution Mains (343)			1,617,496 27
Fire Mains (344)			0 28
Services (345)			212,687 29
Meters (346)			0 30
Hydrants (348)			152,825 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,203,343</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,297,848</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,297,848</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,623	<b>14,623</b>	1
February			13,521	<b>13,521</b>	2
March			14,706	<b>14,706</b>	3
April			14,569	<b>14,569</b>	4
May			15,552	<b>15,552</b>	5
June			19,631	<b>19,631</b>	6
July			19,812	<b>19,812</b>	7
August			18,587	<b>18,587</b>	8
September			17,434	<b>17,434</b>	9
October			15,052	<b>15,052</b>	10
November			13,214	<b>13,214</b>	11
December			14,994	<b>14,994</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>191,695</b>	<b>191,695</b>	
Less: Water sold				180,811	13
Volume pumped but not sold				<b>10,884</b>	14
Volume sold as a percent of volume pumped				<b>94%</b>	15
Volume used for water production, water quality and system maintenance				7,139	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>7,139</b>	19
Volume pumped but unaccounted for				<b>3,745</b>	20
Percent of water lost				<b>2%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				879	24
Date of maximum: 4/8/2005					25
Cause of maximum:					26
Water main break. Estimated 440,000 gallons					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				251	27
Date of minimum: 1/8/2005					28
Total KWH used for pumping for the year				730,824	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1108 12TH AVENUE	3	1,150	12	211,000	Yes	<b>1</b>
1746 NEW STREET	4	1,360	15	8,000	Yes	<b>2</b>
1350 INDUSTRIAL PARK DRIVE	5	1,500	15	329,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	3	4	5	<b>1</b>
Location	1108 12TH AVENUE	1765 NEW STREET	50 INDUSRTIAL PARK DRIVE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	<b>5</b>
Year Installed	1992	1965	1979	<b>6</b>
Type	OTHER	OTHER	OTHER	<b>7</b>
Actual Capacity (gpm)	810	700	1,010	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	ALLIS CHALMERS	<b>9</b>
Year Installed	1991	1966	1979	<b>10</b>
Type	OTHER	OTHER	OTHER	<b>11</b>
Horsepower	200	125	200	<b>12</b>
				<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	<b>3</b>
Year constructed	1955	1979	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	148	135	<b>6</b>
Total capacity in gallons (actual)	118,000	500,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	<b>13</b>
Is water fluoridated (yes, no)?	N	N	<b>14</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	300	0	0	0	300	1
M	D	3.000	310	0	0	0	310	2
M	D	4.000	8,588	0	0	0	8,588	3
P	D	4.000	34	0	0	0	34	4
M	D	6.000	37,442	0	0	0	37,442	5
P	D	6.000	10,367	0	0	0	10,367	6
M	D	8.000	8,303	0	0	0	8,303	7
P	D	8.000	25,201	2,504	0	0	27,705	8
M	D	10.000	7,577	0	0	0	7,577	9
M	S	10.000	92	0	0	0	92	10
M	T	10.000	140	0	0	0	140	11
P	D	10.000	200	0	0	0	200	12
M	D	12.000	1,254	0	0	0	1,254	13
P	D	12.000	12,376	0	0	0	12,376	14
Total Within Municipality			112,184	2,504	0	0	114,688	
M	D	6.000	700	0	0	0	700	15
Total Outside of Municipality			700	0	0	0	700	
Total Utility			112,884	2,504	0	0	115,388	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	198	0	0	0	198		1
L	1.000	1	0	0	0	1		2
M	1.000	1,081	39	0	0	1,120		3
P	1.250	2	0	0	0	2		4
P	1.500	21	0	0	0	21		5
L	2.000	1	0	0	0	1		6
M	2.000	27	0	0	0	27		7
P	3.000	1	0	0	0	1		8
M	3.000	6	0	0	0	6		9
M	4.000	6	0	0	0	6		10
P	6.000	1	0	0	0	1		11
M	8.000	1	0	0	0	1		12
P	8.000	4	0	0	0	4		13
<b>Total Utility</b>		<b>1,350</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>1,389</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,379	80	8	0	1,451	149	1
0.750	38	0	0	0	38	0	2
1.000	56	4	1	0	59	0	3
1.500	10	0	0	0	10	0	4
2.000	41	0	0	0	41	0	5
3.000	8	0	0	0	8	0	6
4.000	5	0	0	0	5	0	7
<b>Total:</b>	<b>1,537</b>	<b>84</b>	<b>9</b>	<b>0</b>	<b>1,612</b>	<b>149</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,259	65	5	9	0	113	1,451	1
0.750	16	13	1	0	0	8	38	2
1.000	5	40	3	6	0	5	59	3
1.500	0	8	0	1	0	1	10	4
2.000	0	27	5	5	0	4	41	5
3.000	0	3	1	1	0	3	8	6
4.000	0	0	1	3	0	1	5	7
<b>Total:</b>	<b>1,280</b>	<b>156</b>	<b>16</b>	<b>25</b>	<b>0</b>	<b>135</b>	<b>1,612</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	2				2	1
Within Municipality	206	5		5	216	2
<b>Total Fire Hydrants</b>	<b>208</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>218</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	217
Number of distribution system valves end of year:	601
Number of distribution valves operated during year:	545

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

Unmetered services are billed at the rate of \$63.56. This rate approximates the cost of 16,000 gallons of water per quarter.

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 654 - Increase due to more repairs in 2005 compared to 2004.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The additions in water mains were financed by developer contributions.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The additions in services were financed by developer contributions.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There are several services that are not yet connected to new construction in new subdivisions. The utility has no services where a building has been torn down and the service not removed.

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### Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

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### Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

2004 number of hydrants within municipality was wrong. Correct number is 211.

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